# Index to Volume 132 January to December 1999

TOPICAL INDEX

#### COLUMNS

ECONOMIC OUTLOOK BY MARCEL CÔTÉ E-commerce revolution, An (Oct), 72 Exit the loonie? (May), 56 Fate of Montreal, The (Jun/Jul), 60 Investing in the stock market (Mar), 60 Last look back, A (Dec), 60 Legitimate beef? A (Nov), 66 No time like the present (Sept), 76 Our taxes at work (Aug), 52 Price tag of our generosity, The (Apr), 60 Who's regulating what? (Jan/Feb), 64

**INSIDE OUT** BY CHRISTIAN BELLAVANCE Behind the scenes (Aug), 2 Beyond vision (Jun/Jul), 2 Investing in the future (Jan/Feb), 2 Investing in the future (Mar), 2 It's all about Vision (May), 2 Let's talk about you (Apr), 2 Out of the hole (Dec), 2 Whole new game, A (Nov), 2 Winning goal, The (Oct), 2 Y2K: Then and now (Sept), 2

OFF THE RECORD BY GÉRARD BÉRUBÉ Debating world trade (Nov), 10 "Dollarization" debate, The (May), 11 Heading for greener pastures? (Aug), 7 Lift the tax burden (Jan/Feb), 11 NAFTA study a let-down (Sept), 10 New generation of mutual funds (Mar), 10 Should there be a speculation tax? (Jun/Jul), 11 Those big bad banks! (Dec), 7 Workshare: passport to poverty (Apr), 9

**FEATURES** Canucks in the Caymans, D. Babiuk CAs working in the Cayman Islands (Mar), 20 ERPs: a buyer's market, M. Burns The battle for mid-market sales (Sept), 37 E-trading, H. Schachter Are traditional investment houses facing extinction? (Nov), 20 Fuel efficient, J.A. Clarke How Syncrude has made big strides in cost-cutting and production (Dec), 18 Get smart with your money, I. Davidson How CAs perform as investors (Jan/Feb), 26 Giving kickbacks the boot, S. Chester and D. Selley Law prohibiting foreign corruption changes rules for Canadian business (Aug), 20 Happy New Year? P. de Jager Last-minute insights from a Y2K expert (Sept), 22 Here's looking at you, C. Clark A profile of today's

CAs (Apr), 28

Hong Kong connection, The, K. Mark Canadiantrained CAs working in Hong Kong (Jun/Jul), 28 Lights, camera... accountants! O. Chigbo CAs in the film and TV industry in Canada (Aug), 12 Mr. CA goes to tax court, D. Wilkenfeld Representing your client in tax court (Apr), 16 Multidisciplinary partnerships, M. Fitz-James Can they work? (Apr), 20 Office engines, I. Rabinovitch Advanced systems to update local area networks (Sept), 28 Puck stops here, The, D. Hamilton and P. Pelletier How CAs helped to keep the Oilers in Edmonton (Oct), 24 Retirement reckoning, M. Hamilton Proposed revisions to the Canada Pension Plan (Jan/Feb), 20 Secret service, R. Lewandowski The business of corporate intelligence (Oct), 16

Secrets of investment success, I. Davidson CAs reveal their personal investment strategies (Nov), 28 Sell your invoices and save the store, T. Belford Invoice discounting for fast cash (May), 24 She'll fight for the profession, C. Bellavance Profile of Guylaine Saucier, new CICA chair (Jun/Jul), 22 Software options, G.B. Anderson A guide to financial-planning software (Jan/Feb) 30 Stake your claim, J. Middlemiss Opportunities for small and medium-sized accounting firms (May), 18 Tools for trade, D. Clarke Canada's success as exporter gives new opportunities for financing foreign trade (Dec), 26 Tried, tested and new, G.B. Anderson A guide

to today's investment products and their delivery channels (Nov), 35

Years of living dangerously, R. Andrew Why CAs are susceptible to stress (Mar), 26

# REGULARS

# ASSURANCE

# Auditing

Relative risks, D.E. Jeffreys (Aug), 37

# Electronic commerce

Secure transactions: beyond Phase 1, D. Sheehy

# Governance

Keeping audit committees effective, E. Turner (Nov), 40

# Insolvency

Advantage Goliath, B. Rosen (May), 41 Discipline in the marketplace, P. Farkas (Oct), 53

Buck stops here, The, M. Paskell-Mede

Cross-border lawsuits, M. Paskell-Mede (Apr), 37 In whose interest? G. Kandestin (Jun/Jul), 41

#### Specialization

Assisting the elderly, P. Pethick, K. Duggan and A.E. Sammon (Dec) 34

#### CONTROL

## Ethics

Spirituality in the workplace, J. Turner (Dec), 41

#### Governance

Tough questions, G. Saucier (Jun/Jul), 39

Meeting expectations, M. Paskell-Mede and P. Jackson (Nov), 49

#### Management

Accepting the mission, C.K. Bart (Aug), 33 Continuous change, R. Knowles (May), 43 Control vs. controls, P. Jackson and V. Livick-Chan

Making mission statements count, C.K. Bart (Mar), 37

Path to empowerment, M. Wajsman and G. Lewis (Jan/Feb), 45

Putting people at the centre, P. Jackson (Sept), 57

Whistles and safety valves, P. Jackson (Apr), 43

#### FINANCE

# Accounting

Standards with a differential, A. Lavigne (Oct), 49

Business adviser

Preparing for your next acquisition, J. Douglas (Aug), 31

Taking the long view, G.C. Robinson (Dec), 39

# **Business valuation**

Going once, going twice..., S.R. Cole (Jan/Feb), 41 Reasonable royalty rates, S.R. Cole, A.S. Davidson and A.J. Stack (May), 30

# Personal financial planning

Anticipating needs, L. Schnell (Sept), 49 Investor beware, I. Davidson (Jun/Jul), 47 Limited options, B.S. Corbin (Jan/Feb), 42 Paired for life, G. Giacomin (Nov), 51 Who chooses the team? A. Frazer (Apr), 35

# Public sector

Government partnerships, J. Keenan (Mar), 33 Putting it all together, M. Jones Denning (Apr), 34

# Taxation

Flow-through factor, The, W. Pashkowich (Jan/Feb), 40 New rules for rollovers, D. Moses (Mar), 32

## PERFORMANCE

# Accounting

Going global, I.P.N. Hague (Sept), 47 Business adviser

Checking out the franchise, R. Sproule (Oct), 42 Family values, G.C. Robinson (Apr), 45 Strength in numbers, R. Sproule (May), 37

# **Business valuation**

Purchasing power, R. Sherkin and S.R. Cole (Sept), 46

# Education

Never say never, J.D. Hanna (Aug), 35

# **Employee future benefits**

Actuarial action plan, An, N.H. Tishcoff (Jun/Jul), 45

#### Financial instruments

Old price or new? I.P.N. Hague and D.W. Willis (Jan/Feb), 47

#### Financial reporting

Accountable for your promises, N. Estey (Apr), 39

# Government

Reading the fine print, J. Keenan (Oct), 41 Income statements

Peaks - and valleys, I.P.N. Hague (Nov), 47 **Reporting practices** 

# Measuring up, J.H. Waterhouse (Mar), 41

**Specialists** In expert company, D.C. Selley (Dec), 45

# **Deductible expenses**

Moving do's and don'ts, G. Katz (May), 35

# Emigration

Strong medicine, A. Lanthier (Sept), 51

# **Employment policy**

Opening the door, J.P. Egan (Apr), 46

#### Investing

Managing those mutuals, J.A. Bull and J.M.

# Kahane (Dec), 37 Real estate

Sun, fun - and the IRS, R.C. Bratz (Oct), 45

#### Stock options

Share and share alike? G. Katz (Aug), 29

# Transfer pricing

No more "wait and see," A. Zorzi (Nov), 45

# Trusts

Widening the net, P.E. Schusheim (Jun/Jul), 43

## TECHNOLOGY

## Banking

What the customer wants, R. Angel (Dec), 43

# Data storage

RAIDers of the next millennium, D. Pugsley and G. Trites (Apr), 41

# Digital certificates

On good authority, D. Williams (Nov.), 43

# Financial reporting

Democratizing disclosure, G. Trites (Oct), 47

# Relational databases

Reporting with a purpose, D. Williams (Mar), 45

# Strategic planning

First things first, D. Sheehy and B. Walker (Aug), 26

## The Internet

Gold mine for auditors, A, D.-C. Laroche and L. Bégin (Sept), 53

No more hide and seek -- Part 1, E.E. Cohen

(May), 39

No more hide and seek - Part II, E.E. Cohen (Jun/Jul), 36

# **UPFRONT**

## ASK AN EXPERT

Drawing prospects into your web (Sept), 18 Goods on getting good staff, The (Jan/Feb), 16 Helping people plan their finances (Nov), 16

How to keep good staff on board (Dec), 10 Keeping your banker happy (Apr), 12 Making a bad-news situation better (Aug), 10 Smooth moves for your firm (Jun/Jul), 18 Tips for conducting job interviews (May), 14 Use the news to self-promote (Mar), 17

#### COUNTERPOINTS

Are MDPs the right way to go? (Jun/Jul), 21 Examining the UFE process (Jan/Feb), 18 Tailor-made, or one-size-fits-all? (Apr), 14

#### LETTERS

(Jan/Feb) 4, (Mar) 4, (Apr) 4, (May) 4, (Jun/Jul) 4, (Aug) 4, (Sept) 4, (Oct) 4, (Nov) 4, (Dec) 4

#### **NETWATCH**

(Jan/Feb) 14, (Mar) 15, (Apr) 13, (May) 15, (Jun/Jul) 14, (Aug) 11, (Sept) 16, (Oct) 11, (Dec) 14

#### NEWS AND TRENDS

Canada, cons and crooks (Nov), 14 Canada is a business bargain (Aug), 11 Canada's boards are best (Jun/Jul), 13 Canadian investors want honest advisers (Apr), 13 Challenges of measuring minds (May), 16 Coming soon: The world of James Bond (Jun/Jul), 14 "Corner office - or I quit! A" (Sept), 17 Do you know who your banker is? (Jun/Jul), 16 Euro: so far, a cold reception, The (Nov), 13 Every man, woman and child (Jan/Feb), 15 Everyone needs an accountant (Apr), 10 Executives record Net growth (Sept), 16

Forget the coffee, ginseng's in (Mar), 12 Frequency of fraud, The (Sept), 15

Government changes its stand on civil penalties (Oct), 11

Great expectations — for some (Aug), 10 Guidelines for sustainability reporting (Nov), 14 Have you sue-proofed for Y2K-bug claims? (Dec), 11

Hello, are we awake yet? (Jun/Jul), 12 Helping the homeless (Mar), 17

High-tech flying high (May), 13 Hiring someone? Be careful! (Mar), 15

Hot prospects in accounting (Jan/Feb), 14

"I deserve a raise because, um..." (Oct), 8

Interacting accountant, The (Jan/Feb), 16 Internet regulation time? (May), 15

IT loves Accounting and Finance (Aug), 8 Killing off the national debt (Dec), 9

Limiting liability (Dec), 14

Low cost way to earn — and learn (May), 14 Making fun of millennium fears (Jan/Feb), 12

Managing risky business (Aug), 9

MDPs: A study in controvery (Dec), 11 New Competency Map to replace UFE (Nov), 16

No brain drain here (Jun/Jul), 18 No laughs please; we're chartered accountants

(Nov), 15 No, you're not a nerd (Nov), 12 Numbers are in, The (Apr), 11

Oh, for good old yesterday (May), 12 Pilot project for Net tax returns (Dec), 10

Planning for succession (Jan/Feb), 13 Saint for cybernauts, A (Sept), 14

Secrets of UFE success, The (Mar), 13 Seeing through corruption (Mar), 19 Splitting fees, fusing professions (Oct), 13 Standard exam for financial planners (May), 16 That's my designation (Dec), 8 They prefer a balanced life (Oct), 9 Trade: Canada leads the pack (Oct), 13 Walter J. Macdonald winners (Sept), 18 Well no, they won't go! (Apr), 11

### Women's networks a success (Sept), 17 NUMBERS GAME

(Jan/Feb) 13, (Mar) 13, (Apr) 11, (May) 13, (Jun/Jul) 13, (Aug) 9, (Sept) 15, (Oct) 9, (Nov) 13, (Dec) 9

What price entrepreneurship? (Mar), 19

#### PEOPLE

Book value: Lilian Nattel (Apr), 10 Concrete command, A: Commanding Officer Barb Carter (Jan/Feb), 12 Creating a safety Net: Bruce Watson (Aug), 8 Fastball king: Todd King (Sept), 14 Fixing students' finances: Jeff Katzin (Jan/Feb), 15 His hobby is Free: Kevin Woodward (Mar), 12 Lorne J. Reesor, CA, 1933-1999 (Apr), 12 No brain drain here: Cindy Veinot (Jun/Jul), 18 Pacific voyage, A: Ann Rooney (May), 12 Peak experience: Leo Kelly (Oct), 8 Record numbers: David Jones (Dec), 8 Wordsmith par excellence: Louis Ménard (Jun/Jul), 12 Zest for going under, A: John Stonier (Nov), 12

# **TECHNOVATIONS**

(Sept) 20, (Oct) 15, (Nov) 18, (Dec) 16

**EXPOSURE DRAFTS** Government partnerships (Apr), 33 Investments in government business enterprises

(Jun/Jul), 49 Prospectuses (withdrawal of Section 4000)

· Debt issued on behalf of a government enterprise (Sept), 62

## DRAFT FOR COMMENT

Business combinations • Auditor assistance to underwriters and others (Oct), 58 Guidance for directors - Dealing with risk in the boardroom (Sept), 64

# INDEX OF CONTRIBUTORS

Anderson, G.B. Software options (Jan/Feb), 20 Tried, tested and new (Nov), 35

Andrew, R. No laughs please; we're chartered accountants (Nov), 15

Years of living dangerously (Mar), 26

Angel, B. What the customer wants (Dec), 43

Babiuk, D. Canucks in the Caymans (Mar), 20 Bailey Nurse, D. Fixing students' finances (Jan/Feb), 15

Bart, C.K. Accepting the mission (Aug), 33 Making mission statements count (Mar), 37

Bégin, L. (and D.-C. Laroche) A gold mine for auditors (Sept), 53

Belford, T. Sell your invoices and save the store (May), 24

Bellavance, C. A whole new game (Nov), 2

Behind the scenes (Aug), 2

Beyond vision (Jun/Jul), 2

Investing in the future (Jan/Feb), 2

Investing in the future (Mar), 2

It's all about Vision (May), 2

Let's talk about you (Apr), 2

Out of the hole (Dec), 2

She'll fight for the profession (Jun/Jul), 22

The winning goal (Oct), 2

Y2K: Then and now (Sept), 2

Bérubé, G. Debating world trade (Nov), 10

Heading for greener pastures? (Aug), 7

Lift the tax burden (Jan/Feb), 11

NAFTA study a let-down (Sept), 10

New generation of mutual funds (Mar), 10

Should there be a speculation tax? (Jun/Jul), 11

The "dollarization" debate (May), 11

Those big bad banks (Dec), 7

Workshare: passport to poverty? (Apr), 9

Bortolotti, D. A pacific voyage (May), 12

His hobby is Free (Mar), 12

Bratz, R.C. Sun, fun - and the IRS (Oct), 45

Bull J. (and J. Kahane) Managing those mutuals (Dec), 37

Burns, M. ERPs: a buyer's market (Sept), 37

Chester, S. (and D. Selley) Giving kickbacks the

boot (Aug), 20

Chigbo, O. Coming soon: The world of James

Bond (Jun/Jul), 14

Hiring someone? Be careful! (Mar), 15

Lights, camera... accountants! (Aug), 12

Seeing through corruption (Mar), 19 Walter J. Macdonald winners (Sept), 18

Clark, C. Here's looking at you (Apr), 28

Clarke, D. Tools for trade (Dec), 26

Clarke, J.A. Fuel efficient (Dec), 18

Cohen, E.E. No more hide and seek - Part 1 (May), 39

No more hide and seek - Part II (Jun/Jul), 36

Cole, S.R. Going once, going twice... (Jan/Feb), 41

Cole, S.R. (and A.C. Davidson and A.J. Stack)

Reasonable royalty rates (May), 30

Cole, S.R. (and R. Sherkin) Purchasing power

Corbin, B. Limited options (Jan/Feb), 42

Côté, M. A last look back (Dec), 60

A legitimate beef? (Nov), 66

An e-commerce revolution (Oct), 72

Exit the loonie? (May), 56

Investing in the stock market (Mar), 60

Our taxes at work (Aug), 52

The fate of Montreal (Jun/Jul), 60

The price tag of our generosity (Apr), 60

Who's regulating what? (Jan/Feb), 64

Davidson, A.S. (and S.R. Cole and A.J. Stack)

Reasonable royalty rates (May), 30

Davidson, I. Investor beware (Jun /Jul), 47

Secrets of investment success (Nov), 28

de Jager, P. Happy New Year? (Sept), 22

Douglas, J. Preparing for your next acquisition

Duggan, K. (and P. Pethick and A.E. Sammon)

Assisting the elderly (Dec), 34

Egan, J.P. Opening the door (Apr), 46

Estey, N. Accountable for your promises (Apr), 39

Farkas, P.P. Discipline in the marketplace (Oct), 53

Fillmore, C. Book value (Apr), 10

Fastball king (Sept), 14

Fitz-James, M. Multidisciplinary partnerships (Apr), 20

Frazer, A. Who chooses the team? (Apr), 35

Giacomin, G. Paired for life (Nov), 51

Greene, A.M. Women's networks a success (Sept), 17

Hague, I.P.N. Going global (Sept), 47

Peaks — and valleys (Nov), 47

Hague, I.P.N. (and D.W. Willis) Old price or new?

(Jan/Feb), 47

Hamilton, D. Canada, cons and crooks (Nov), 14 Do you know who your banker is? (Jun/Jul), 16 Government changes its stand on civil penalties (Oct), 11

Limiting liability (Dec), 14

Lorne J. Reesor, CA, 1933-1999 (Apr), 12

Low cost way to earn - and learn (May), 14

New Competency Map to replace UFE (Nov), 16

Splitting fees, fusing professions (Oct), 13 The secrets of UFE success (Mar), 13

Hamilton, D. (and P. Pelletier) The puck stops

here (Oct), 24

Hamilton, M. Retirement reckoning (Jan/Feb), 20

Hanna, J. D. Never say never (Aug), 35

Jackson, P. Putting people at the centre (Sept), 57

Whistles and safety valves (Apr), 43 Jackson, P. (and V. Livick-Chan) Control vs.

controls (Oct), 51

Jackson, P. (and M. Paskell-Mede) Meeting

expectations (Nov), 49 Jones Denning, M. Putting it all together (Apr), 34

Kahane, J. (and J. Bull) Managing those mutuals (Dec) 37

Kandestin, G. In whose interest? (Jun/Jul), 41 Katz, G. Moving do's and don'ts (May), 35

Share and share alike? (Aug), 29

Keenan, J. Government partnerships (Mar), 33 Reading the fine print (Oct), 41

Knowles, R. Continuous change (May), 43

Krause, D. A zest for going under (Nov), 12

Creating a safety Net (Aug), 8

Jeffreys, D.E. Relative risks (Aug), 37

Lanthier, A. Strong medicine (Sept), 51

Laroche, D.-C. (and L. Bégin) A gold mine for auditors (Sept), 53

Lavigne, A. Standards with a differential (Oct), 49

Lemon, W. M. Assurance for the future (Oct), 39 Lewandowski, R. Secret service (Oct), 16

Lewis, G. (and M. Wajsman) Path to empowerment

(Jan/Feb), 45 Livick-Chan, V. (and P. Jackson) Control vs.

controls (Oct), 51 Mark, K. The Hong Kong connection (Jun/Jul), 28

Middlemiss, J. MDPs: A study in controversy (Dec), 11

Stake your claim (May), 18

Moses, D. New rules for rollovers (Mar), 32

Neblett, A. Peak experience (Oct), 8

Record numbers (Dec), 8

Pashkowich, W. The flow-through factor (Jan/Feb), 40

Paskell-Mede, M. Cross-border lawsuits (Apr), 37

Have you sue-proofed for Y2K-bug claims? (Dec), 11

The buck stops here (Jan/Feb), 43

Paskell-Mede, M. (and P. Jackson) Meeting

expectations (Nov), 49

Pelletier, P. (and D. Hamilton) The puck stops here

Pethick, P. (and K. Duggan and A.E. Sammon)

Assisting the elderly (Dec), 34

Pugsley, D. (and G. Trites) RAIDers of the next millennium (Apr), 41

Rabinovitch, I. Office engines (Sept), 28

Technovations: (Sept) 20, (Oct) 15, (Nov) 18, (Dec) 16

Robinson, G.C. Family values (Apr), 45

Taking the long view (Dec), 39

Rosen, B. Advantage Goliath (May), 41

Sammon, A.E. (and K. Duggan and P. Pethick)

Assisting the elderly (Dec), 34

Saucier, G. Tough questions (Jun/Jul), 39

Schachter, H. E-trading (Nov), 20

Schnell, L. Anticipating needs (Sept), 49

Schusheim, P.E. Widening the net (Jun/Jul), 43 Selley, D. (and S. Chester) Giving kickbacks the

boot (Aug), 20

Selley, D.C. In expert company (Dec), 45 Sheehy, D. Secure transactions: beyond Phase 1

(Mar), 43 Sheehy, D. (and G. Trites) Netwatch: (Jan/Feb) 14

(Mar) 15, (Apr) 13, (May) 15, (Jun/Jul) 14,

(Aug) 11, (Sept) 16, (Oct) 11, (Dec) 14 Sheehy, D. (and B. Walker) First things first (Aug), 26

Sherkin, R. (and S. Cole) Purchasing power (Sept), 46

Snyder, T. A concrete command (Jan/Feb), 12

Spivak, D. No brain drain here (Jun/Jul), 18

Sproule, R. Checking out the franchise (Oct), 42

Strength in numbers (May), 37

Stack, A.J. (and S.R. Cole and A.S. Davidson)

Reasonable royalty rates (May), 30

Tishcoff, N.H. An actuarial action plan (Jun/Jul), 45

Trites, G. Democratizing disclosure (Oct), 47

Trites, G. (and D. Pugsley) RAIDers of the next

millennium (Apr), 41 Trites, G. (and D. Sheehy) Netwatch: (Jan/Feb) 14,

(Mar) 15, (Apr) 13, (May) 15, (Jun/Jul) 14, (Aug) 11, (Sept) 16, (Oct) 11, (Dec) 14 Turner, E. Keeping audit committees effective

(Nov), 40

Turner, J. Spirituality in the workplace (Dec), 41 Wajsman, M. (and G. Lewis) Path to empowerment

(Jan/Feb), 45 Walker, B. (and D. Sheehy) First things first (Aug), 26

Waterhouse, J. H. Measuring up (Mar), 41

Wilkenfeld, D. Mr. CA goes to tax court (Apr), 16 Williams, D. On good authority (Nov), 43

Reporting with a purpose (Mar), 45 Willis, A. Guidelines for sustainability reporting

(Nov), 14

Willis, D.W. (and I.P.N. Hague) Old price or new? (lan/Feb), 47

Zorzi, A. No more "wait and see" (Nov), 45